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No. 08-392

IN THE

Supreme Court of the United States

INDYWAY INVESTMENT,
Petitioner,

vs.

DENNIS COOPER and
COUNTY OF LOS ANGELES,
Respondents.

ON PETITION FOR WRIT OF CERTIORARI
TO THE CALIFORNIA COURT OF APPEALS
SECOND APPELLATE DISTRICT, DIVISION THREE

PETITIONER'S REPLY BRIEF

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INTRODUCTION

It should be noted that on October 15, 2008, Respondent County of Los Angeles ("the County") filed a waiver of right to respond.

Petitioner respectfully submits that the instant case offers extraordinary circumstances of the taxing authorities' abuse of the public auction process that deprives any person of life, liberty, or property, without due process of law as preserved under the Fifth and Fourteenth Amendments as well as other constitutional protection as envisioned by the framers of the United States Constitution.

This reply is intended to clarify arguments advanced in original petition for writ of certiorari. *Hickman v. Taylor*, 327 U.S. 808, 328 U.S. 876, 329 U.S. 495; *Brinkerhoff-Faris Trust Co. v. Hill*, 280 U.S. 604, 550, 281.1.

Dennis Cooper ("Respondent") seeks to find fault with Indyway Investment's ("Petitioner") lack of prosecution and jurisdictional matters. This is a mere attempt to cloud the interpretations of the California Revenue and Taxation Codes and its importance to the constitutionality issues of these statutes which Petitioner seeks to clarify below.

The consequences of the County's abuses against due process of law are to a degree of severity that justify granting the current petition. The trial court disregarded Indyway's arguments.

The Court of Appeal's prejudicial decision that many of Indyway's challenges to the County's lack of compliance with statutory prerequisites are simply not cognizable.

The current petition asks this Court to align the essential elements of due process of law, specifically the constitutional guaranty demanding only that the law shall be reasonable, and not arbitrary or capricious, and that the means selected shall have real substantial relation to object. *Nebbia v. People of State of New York, N. Y.*, 291 U.S. 502, 54 S.Ct. 505, 78 L.Ed. 940; *North American Co. v. Securities & Exchange Commission*, (1943) C.C.A.2, 133 F.2d 148, 154. And the opportunity to be heard and to defend in orderly proceeding and the guarantee of due process of law requires that every man have protection of day in court and benefit of general law. *Di Maio v. Reid* (1944) 132 N.J.L. 17, 37 A.2d 829, 830.

I. THE LOWER COURTS HAD DECIDED ON AN IMPORTANT FEDERAL QUESTION THAT WARRANTS THIS COURT'S JURISDICTION

The underlying issue herein under review addresses the due process of law that must be accorded to a citizen before the government can exercise the privileged power of taking and selling of his property.

Respondent challenged jurisdiction on the grounds that Indyway failed to identify basis for review under Supreme Court Rule 10(c) and the

Court of Appeal never decided an important federal question. However, the trial court made the following finding of facts in its Statement of Decision which were also affirmed by the Court of Appeal.

The Statement of Decision, Number 1 states, ". . . The properties were not redeemed . . ." C-3.[1] It is *Revenue and Taxation Code*[2] *section 4112(c)* that governs the Redeeming provisions – not the lower courts.

Number 1 then states, "- 5) The Recorded Notice of Power to Sell Tax Defaulted Property stays in effect until the taxes are paid and the property redeemed." C-6. Here again the lower court rendered a decision while ignoring the governing statute for the Recorded Notice provision which is *section 3691.1.*

The trial court findings did not reference Indyway's challenge to *sections 3691.1 and 4112(c).* However, as set forth in Indyway's Court of Appeal Opening and Reply Brief, the arguments of the Recorded Notice and Redemption issues were raised and supported by exhibits admitted and

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[1] Citation styled "C_" refer to the appendices to Indyway's Petition for Writ of Certiorari. Citation styled "RT" or "EX" refer to the California appellate record, i.e., reporter's transcript and trial exhibits lodged with that record.

[2] Unless otherwise indicated, all code section references in this reply brief are to *California's Revenue and Taxation Code.*

received into evidence to the trial court; it was the trial court that disregarded the arguments. Additionally, the Court of Appeal dismissed Indyway's argument to these code sections because it held that Indyway was barred by the conclusive effect given to the tax deeds by the express language of *section 3711.*

II. THERE EXIST A REAL DISPARITY AND CONFLICTS BETWEEN THE INTERPRETATIONS OF THE REVENUE AND TAXATION CODES MERITING THIS COURT'S REVIEW

In Petitioner's other case filed with this Court having Docket No. 07-1479, the County **did record a Rescission** for the Properties.

However, in the instant case, the County **did not record a Rescission** for the Properties.

Herein lie the inconsistencies and contradictions in the application of the statutes.

A. There Exist a Disparity and Conflict Between the Interpretations of Section 3691.1

Section 3691.1 provides:

> *"The tax collector shall execute* ***a notice whenever*** *a parcel becomes subject to the power of sale."*

Petitioner contends that every time a property is placed in a state-assigned auction, a notice must be executed and recorded as set forth in *section 3691.1* that states, a notice shall be executed "**whenever**" the property becomes subject to the power of sale. If a tax defaulted property was schedule for state-assigned auction for a particular year but was removed, a new notice must be executed and recorded when it is rescheduled again.

Petitioner contends that the County failed to execute and record a new Notice of Power to Sell Tax-Defaulted Property ("Recorded Notice") for the 2003B Auction which was the third attempt to sell the Properties.

Respondents' contention is that the Recorded Notice stays in effect until the taxes are paid and the property redeemed. Respondents and the lower courts apparently interpret the term "whenever" to mean as only once, after the 5-year tax default occurs.

This Recorded Notice is a statutory prerequisite to the County's right to publish and place a tax-defaulted property in a state tax auction. All the pertinent information, including but not limited to the state-assigned items numbers, which are used to identify the state-assigned auction sale and auction year that the tax-defaulted property are placed in. This follows the **constitutional due process requirements** and allows the property owner to accurately and timely oppose or challenge the auction.

In the instant case, the County used "5634" and "5635" as the item numbers for parcels #15 and #16 respectively on every internal and external documentation leading up to and after the purported tax sale of the Properties at the 2003B Auction. [Exhibits 26, 39, 78, 79, 101, 102, 117, 120, 128, 132, 149, 168].

However, the item numbers for parcels #15 and #16 on the Recorded Notices is "18762" and "18763" respectively. [EX 116]. These latter item numbers were based on the item numbers selected for the **1998A Auction, *only***, as evident on the computer screen details titled "Subject to Power to Sell (STPTS)." [EX 78, 79]. Therefore, the County's "item numbers" used on different County documents for parcels #15 and #16 for the 2003B Auction **did not match** the "item numbers" identified on the Recorded Notices.

Moreover, the County cancelled the original and *only* notices of power to sale tax-defaulted property on February 3, 2000 by way of "**EXECUTIVE DELETE**." The cancellation of the notices were apparent as the Properties were again scheduled for tax sale in the 2000B Auction Sale of June 26, 2000, but were removed from that tax sale by the County due to "BAD NOTICE." Therefore, making it mandatory that a new Recorded Notice be executed pursuant to *section 3691.1.*

B. There Exist a Disparity and Conflict Between the Interpretations of the Original Certificates of Redemption Issued In Indyway's Name

Petitioner contends that the real properties were **REDEEMED** back to Petitioner by virtue of the County executing and issuing *original* **Certificates of Redemption** assessed to INDYWAY INVESTMENT.

The Respondents' contention is that "the Certificate of Redemption resulted from payment of the back taxes from the auction proceeds and did not mean Indyway redeemed the property."

Petitioner's *right of redemption* was preserved because the original and *only* Recorded Notice was invalid, as it had been executed and recorded for the 1998A Auction – **ONLY**. Therefore, Petitioner argues that there is no limitation as to who may pay the taxes on the real properties and that the County had accepted the payment of taxes from a volunteer. Petitioner contends that *sections 4105.2 and 4112* that governs the Certificates of Redemption **REDEEMED** the real properties back to Petitioner because the volunteer acquires no right whatsoever or no color of title by the payment of taxes on the land of another (*Spencer v. Harmon Enterprises, Inc.*, (1965) 234 Cal. App. 2d 614). Furthermore, Petitioner contends that the redemption by payment of delinquent taxes did not affect a transfer of title to person who paid taxes where he had no title before

in the property **redeemed**. *Potter v. County of Los Angeles,* (1967) 251 Cal.App.2d 280.

At trial, the County defines what a **Certificate of Redemption** is by reading the 5th paragraph on the back of the Certificate of Redemption on the record that states, *"A Certificate of Redemption is a statement certifying that all delinquent prior taxes have been* **redeemed**." [6RT 1298:9-28, 1299:1-14] [EX 113].

Also at trial, the County testified that the letter "**R**" at the 1998A, the 2000B, and the 2003B Sale for parcels 15 and 16 of the County's internal documentation called Secured Defaulted Tax Roll System, Subject to Power to Sell (STPTS) Screen, means the Properties were "**REDEEMED**." [6RT 1227:19-28, 1228:1-28, 1229:1] [EX 78, EX 79].

Furthermore at trial, the County testified that their internal documentation called STPTS – Party of Interest, which were certified by a County employee, shows the status "**REDEEMED**" and assessed the owner to be "**INDYWAY INVESTMENT.**" [6RT 1212:5-19] [EX 27].

At trial, the County testified that their other internal documentation called STPTS – Detail, which were also certified by a County employee, shows the Properties owner to be "**INDYWAY INVESTMENT**" for the 2003B Sale. [6RT 1213:6-28, 1214:1-6] [EX 28].

Moreover, on page iv under the "TITLE" subject of the 2003B Auction Book states in BOLD

and UPPERCASE that **"THE REDEMPTION OF A PARCEL WILL PRECLUDE ANY TRANSFER OF OWNERSHIP. THE OWNER OF RECORD RETAINS TITLE TO ANY REDEEMED PARCEL."** [EX 168].

C. There Exist a Disparity and Conflict Between the Interpretations of Section 4112

Section 4112 provides in pertinent part:

> *"(c) When tax-defaulted property subject to the notice recorded under Section 3691.4 is redeemed, the notice becomes null and void and the tax collector shall execute and record with the county recorder a rescission of the notice."*

Petitioner maintains that the County issued *original* Certificates of Redemption dated August 11, 2003 in Petitioner's name because all delinquent prior taxes have been **redeemed**, but the County has yet to execute and record a Rescission of the Notice as required under *section 4112(c).*

The Respondents' contention is that "the recorded Notice of Power to Sell Tax-Defaulted Property stays in effect until the taxes are paid pursuant to *Revenue and Taxation Code section 4112*" and "if the property is sold at auction, the proceeds of the sale are applied to redeem the tax default."

The Respondents' contention is patently unsound. Separate statutes govern a state tax sale of a tax-defaulted property and its *opposition* which is the redemption of a tax-defaulted property. *Section 4112* deals solely with the **redemption** of a tax-defaulted property and states nothing in regards to the purchasing of a tax-defaulted property at a state tax auction. Under *section 4112(c)*, the **redemption** of a tax-defaulted property **merely terminates** the state's power to sell a tax-defaulted property. The Respondents rely upon *section 4112* as support for its contention; however, the reading of this statute reveals no basis for such reliance.

D. The Court of Appeal Raised Section 3711 That Conflicts With the Other Statutes – Not Indyway

Contrary to Respondent's statement that Indyway never raised the conflicts between the statutes, it was the Court of Appeal that concluded that many of Indyway's challenges to the County's perceived lack of compliance with statutory prerequisites are simply not cognizable, due to the conclusive effect that must be given to the tax deeds by the express language of *section 3711.*

E. Does A Change In Designation, Irrespective of the Length of the Change, Legally Affects the Constitutionally Protected Rights of the Property Owners Once Notice of Public Auction Has Been Published and Served?

This case also presents an issue that has not been addressed by previous California statutes or California case law. This Court must determine to what extent can the County disregard statutory requirements of the *Revenue and Taxation Code* regarding public auction sales and unilaterally and arbitrarily move tax-defaulted properties between tax sales without affecting the constitutionally protected rights of the property owners.

Here, the County without statutory or case law authority changed the designation of Indyway's parcels after publication of notice of public auction had occurred. This Court must determine whether any such change in designation, irrespective of the length of the change, legally affects the constitutionally protected rights of the property owners once notice of public auction has been published and served.

III. RESPONDENT ABUSES THE LEGAL PROCESS BY KNOWINGLY AND WILLFULLY FALSIFYING MATERIAL FACTS BY FABRICATING FRAUDULENT STATEMENTS IN HIS OPPOSITION IN ATTEMPT TO AFFECT THE MANNER IN WHICH THE DECISION TO REVIEW INDYWAY'S PETITION IS TAKEN, WHICH CAN BE CHARACTERIZED AS EXTRINSIC FRAUD COMMITTED AGAINST INDYWAY

Respondent abuses the legal process by knowingly and willfully falsifying material facts by fraudulently stating that Indyway's instant case mirrors its earlier Petition for Writ of Certiorari. **Respondent's attempt to fraudulently manipulate this Court can be characterized as Extrinsic Fraud committed against Indyway.** The character of fraud which will afford a ground for setting aside a judgment, that is, fraud which is collateral to the issues tried in the case wherein the judgment was rendered. 30A Am J Rev Ed Judgm § 657. For the purpose of a ground of equitable relief against a judgment, fraud which has prevented a party from having a trial, from presenting all his case to the court, or has so affected the manner in which the judgment was taken that there has not been a fair submission of the controversy to the court. *Farley v. Davis* (1941) 10 Wash 2d 62, 116 P2d 263, 155 ALR 1302. Actual fraud characterized by an evil intent to take advantage of another person for the purpose of

actually and knowingly defrauding him. *Flood v. Templeton* (1907) 152 Cal 148, 92 P 78.

Respondent's strategy deliberately abuses the legal process by resorting to a plea that this Court rely on the same rationale in denying Indyway's previous petition by misleading this Court with fraudulent statements. Respondent's opposition requests a denial of the current petition because there is no justification for review of Indyway's current petition.

A. Respondent Fraudulently Fabricates the Statement That the County Recorded Rescission

In Respondent's Opposition Brief, on pages 20 to 23, Respondent knowingly and willfully falsified material facts by fraudulently stating that the County recorded a Rescission. Respondent's statement is deliberately misplaced because **the County did not record a Rescission**, post-auction or otherwise, for the Properties in the instant case.

B. Respondent Fraudulently Fabricates the Statement That the County Recorded a Cancellation of Rescission

In Respondent's Opposition Brief, on pages 20 to 23, Respondent knowingly and willfully falsified material facts by fraudulently stating that the County recorded a Cancellation of Rescission. Respondent's statement is deliberately misplaced

because **the County did not record a Cancellation of Rescission**, post-auction or otherwise, for the Properties in the instant case.

C. Respondent's Labeling of Indyway As a Tax Evader is An Attempt to Assassinate the Integrity of Indyway to This Court

Contrary to Respondent's opinion that Indyway was created to evade taxes, Indyway owned a fifth property having Assessor Parcel Number 7313-021-016 that is also named on Indyway's deed recorded on May 11, 1992 which was never in arrears with property taxes. Indyway requests that this Court disregards such references and determine the legal issues presented here without consideration of these prejudicial statements made by Respondent.

IV. GRANTING REVIEW OF INDYWAY'S PETITION IS NECESSARY BECAUSE THIS CASE IS FOR PROTECTION OF CONSTITUTIONAL RIGHTS

This case presents an extraordinary and intriguing platform for this Court to erect a bridge between separate and unequal conflicts of the applications of statutes that govern a State's privileged power of taking and selling of a citizen's property to prevent the abusive consequences of due process of law violations. Such a bridge is necessary for the protection of federal constitutional rights.

Respondent attempts to create confusion by fraudulently fabricating the facts of the case. But there is no doubt about the holdings above and the issues presented here: a tax sale proceeding is wholly a creature of statute. *Craland, Inc. v. State of California,* (1989) 214 Cal.App.3d 1400, 1403, 263 Cal.Rptr. 255; *Quelimane Co. v. Stewart Title Guaranty Co.,* (1998) 19 Cal.4th 26, 40, 77 Cal.Rptr.2d 709, 960 P.2d 513.

The presumption of regularity under *section 3711* is rebuttable as to the jurisdictional issue of compliance with due process of law. *Philbrick v. Huff,* (1976) 60 Cal.App.3d 633, 648-649, 131 Cal.Rptr. 733; 5 Miller & Starr, Cal. Real Estate (3d ed. 2005) section 11:148, pp. 389-390. Here, Petitioner challenged the County's failure to comply with the procedures under *sections 3691.1,* et seq.

Because a tax sale is imposed against an adverse party without consent, "every essential step leading to the execution of a tax deed must be strictly followed." *Paul v. Los Angeles County Flood Control Dist.,* (1974) 37 Cal.App.3d 265, 275, 112 Cal.Rptr. 274.

CONCLUSION

For the reasons set forth above, Petitioner respectfully requests that the Petition For Writ of Certiorari be granted, which would yield significant pronouncements on the disparity and conflicts between the interpretations of the *California Revenue and Taxation Code sections,* because when

applied, violate the Fifth and Fourteenth Amendments to the United States Constitution by taking property without due process of law.

Respectfully submitted,

Dated: November 7, 2008

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APPENDIX

WEST'S ANNOTATED CALIFORNIA REVENUE AND TAXATION CODE

Division 1. Property Taxation
Part 6. Tax Sales
Chapter 7. Sale to Private Parties After Deed to State

§ 3691. Power to sell; sale of part of parcel; tax-defaulted parcels; definitions; notice of intended sale; nuisance abatement liens

(a)(1)(A) Five years or more, or three years or more in the case of nonresidential commercial property, after the property has become tax defaulted, the tax collector shall have the power to sell and shall attempt to sell in accordance with Section 3692 all or any portion of tax-defaulted property that has not been redeemed, without regard to the boundaries of the parcels, as provided in this chapter, unless by other provisions of law the property is not subject to sale. Any person, regardless of any prior or existing lien on, claim to, or interest in, the property, may purchase at the sale. In the case of tax-defaulted property that has been damaged by a disaster in an area declared to be a disaster area by local, state, or federal officials and whose damage has not been substantially repaired, the five-year period set forth in this subdivision shall be tolled until five years have elapsed from the date the damage to the property was incurred.

(B) A county may elect, by an ordinance or resolution adopted by a majority vote of its entire governing body, to have the five-year time period described in subparagraph (A) apply to tax-defaulted nonresidential commercial property.

(C) For purposes of this subdivision, "nonresidential commercial property" means all property except the following:

(i) A constructed single-family or multifamily unit that is intended to be used primarily as a permanent residence, is used primarily as a permanent residence, or that is zoned as a residence, and the land on which that unit is constructed.

(ii) Real property that is used and zoned for producing commercial agricultural commodities.

(2) When a part of a tax-defaulted parcel is sold, the balance continues subject to redemption and shall be separately valued for the purpose of redemption in the manner provided by Chapter 2 (commencing with Section 4131) of Part 7.

(3) The tax collector shall provide notice of an intended sale under this subdivision in the manner prescribed by Sections 3704 and 3704.5 and any other applicable statute. If the intended sale is of nonresidential commercial property that has been tax-defaulted for fewer than five years, all of the following apply:

(A) On or before the notice date, the tax collector shall also mail, in the manner specified in paragraph (1) of subdivision (c) of Section 2924b of the Civil Code, notice containing any information contained in the publication required under Sections 3704 and 3704.5 to, as applicable, all of the following:

(i) The parties specified in paragraph (2) of subdivision (c) of Section 2924b of the Civil Code.

(ii) Each taxing agency specified in paragraph (3) of subdivision (c) of Section 2924b of the Civil Code.

(iii) Any beneficiary of a deed of trust or a mortgagee of any mortgage recorded against the nonresidential commercial property, and any assignee or vendee of these beneficiaries or mortgagees.

(B) For purposes of this paragraph:

(i) "Notice date" means a date not less than 45 days nor more than 120 days before an intended sale or not less than 45 days nor more than 120 days before the date upon which the property may be sold.

(ii) "Recording date of the notice of default" as used in subdivision (c) of Section 2924b of the Civil Code means a date that is 30 days before the notice date.

(iii) "Deed of trust or mortgage being foreclosed" as used in subdivision (c) of Section 2924b

of the Civil Code means the defaulted tax lien.

(b)(1)(A) Three years or more after the property has become tax defaulted and a request has been made by a city, county, city and county, or nonprofit organization pursuant to Section 3692.4, or a request has been made by a person or entity that has recorded a nuisance abatement lien on that property, to offer that property at the next scheduled tax sale, the tax collector shall have the power to sell and may sell all or any portion of tax-defaulted property that has not been redeemed, without regard to the boundaries of parcels, as provided in this chapter at the next scheduled tax sale, unless by other provisions of law the property is not subject to sale. Any person, regardless of any prior or existing lien on, claim to, or interest in, the property, may purchase at the sale.

(B) When a part of a tax-defaulted parcel is sold, the balance continues subject to redemption and shall be separately valued for the purpose of redemption in the manner provided by Chapter 2 (commencing with Section 4131) of Part 7.

(2) Before the tax collector sells vacant residential developed property pursuant to this subdivision, actual notice, by certified mail, shall be provided to the property owner, if the property owner's identity can be determined from the county assessor's or county recorder's records. The tax collector's power of sale shall not be affected by the failure of the property owner to receive notice.

(3) Before the tax collector sells vacant residential developed property pursuant to this subdivision, notice of the sale shall be given in the manner specified by Section 3704.7.

(c) The amendments made to this section by the act [FN1] adding this subdivision apply to property that becomes tax defaulted on or after January 1, 2005.

[FN1]Stats.2004, c. 944 (A.B.2144).

§ 3691.1. Notice of parcel becoming subject to power of sale; acknowledgment

The tax collector shall execute a notice whenever a parcel becomes subject to the power of sale set forth in Section 3691 on a form prescribed by the Controller. The county clerk shall take acknowledgment of the notice without charge.

§ 3691.4. Recording of notice; no charge

The notice shall be recorded with the county recorder. After recordation, the notice shall be forwarded to the tax collector. The recorder shall make no charge for the recording.

§ 3711. Deed; conclusive evidence, exception

Except as against actual fraud, the deed duly acknowledged or proved is conclusive evidence of the regularity of all proceedings from the assessment of the assessor to the execution of the deed, both inclusive.

Division 1. Property Taxation
Part 7. Redemption
Chapter 1. Redemption Generally

§4105.2. Certificates; contents

When tax-defaulted property is redeemed and upon the request of the redemptioner, the tax collector shall issue a certificate of redemption. With the approval of the Controller as to form, each certificate of redemption shall show:

(a) The year of default.

(b) A description of the property.

(c) The amounts to be paid.

(d) The name of the person making the payment.

(e) The date of redemption.

Notwithstanding any other provisions of this code, where no physical document of the extended redemption certificate is prepared, all entries

required to be made on the extended certificate shall be so stored that it can be made readily available to the public in an understandable form.

Division 1. Property Taxation
Part 7. Redemption (Refs & Annos)
Chapter 1. Redemption Generally (Refs & Annos)

§ 4112. Collection of fees; effect of redemption; execution and recording of rescission of notice

(a) When tax-defaulted property subject to the notice recorded under Section 3691.4 is redeemed, the tax collector shall collect all of the following, in addition to the amount required to redeem:

(1) A fee of thirty-five dollars ($35) that shall be distributed to the county general fund to reimburse the county for its cost of obtaining the names and last known mailing addresses of, and for mailing notices required by Section 3701 to, parties of interest as defined by Section 4675.

(2) A fee in the amount required by Section 27361.3 of the Government Code that shall be distributed to the county recorder for the cost of recordation of a rescission of the notice, as required by subdivision (c).

(3) A fee of one hundred fifty dollars ($150) if redemption is within 90 days of the proposed date for the tax sale of the redeemed property. In the case of

unsold tax sale properties remaining on the abstract after the tax sale, the fee shall become a part of the redemption amount and collectible whenever the property is redeemed. The fee shall be distributed to the county general fund to reimburse the county for costs incurred by the county in preparing to conduct that sale.

(4) The amount described in subdivision (c) of Section 3704.7 to reimburse the county for the cost of a personal contact required by that section.

(b) Notwithstanding subdivision (a), if the tax-defaulted property is redeemed prior to the proposed sale, but after the county has incurred notice or publication costs pursuant to Section 3702 in connection with a notice of intended sale, a fee in an amount reasonably necessary to reimburse the tax collector for those costs may be collected.

(c) When tax-defaulted property subject to the notice recorded under Section 3691.4 is redeemed, the notice becomes null and void and the tax collector shall execute and record with the county recorder a rescission of the notice in the form prescribed by the Controller. The rescission shall be acknowledged by the county clerk, without charge.

(d) Any fee imposed under paragraph (1) of subdivision (a) or subdivision (b) shall be subject to the requirements of Section 54986 of the Government Code.